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APR 17 2008

**Amendments to the Specification**

The following amendments to the specification are identified by page and line number in accordance with the priority document WO 2005/081844 based on PCT/US2005/004958.

**Amend paragraph commencing on page 1, line 34, continuing onto page 2, as follows:**

U. S. patent 2,930,152 issued March 29th, 1960 to Pipkin describes a wheeled shovel with a pivoting wheel carriage mounted on a pivot bracket attached beneath the handle, so that the wheels can unfold from a retainer on the handle to a location beneath the container. A pivoting gate mounted on arms attached to the side of the container swings between a closed position in front of the container to an open position at the rear of the container. The wheel carriage along with the wheels is entirely below the container platform and the device is unsuitable for ground level loading or transporting a load with the platform level above the ground.

**Amend paragraph commencing on page 2, line 7, as follows:**

It would be desirable have a convertible barrow which requires the minimum amount of tilting in order to swing the wheels to a location at the midpoint of the body so that the carriage cross member supports the body while transporting a load with the platform level above the ground.

**Amend paragraph commencing on page 4, line 16 as follows:**

In accordance with one aspect of the present invention, the preferred construction employs a rear wall 18 that is inclined so as to form an included angle with platform 20 about the heel 24 on the order of 120 °. See FIG. 4 for this preferred inclination where the axle 42 is positioned [~~elosely adjacent~~] to contact a rear support section located on the rear wall. The preferred location for first pivot point 48 is along a vertical line drawn

from a point on the platform that is one quarter of the distance from the heel to the toe of the platform. The height of pivot point 48 along this vertical line is then determined by the chosen diameter of wheels 36,38.

**Amend the paragraph commencing on page 5, line 34, as follows:**

The carriage 36 swings from the first position shown in FIGS. 6 and 7 past the heel end 24 of the platform. Swinging of the wheel carriage, aided by rolling of the wheels, continues until the axle or other cross member of the carriage 36 reaches the midpoint of platform 20 to support the platform level above the ground as shown in FIG 9. The load is then transported to a dumping site by pushing or pulling handle 26, with the load balanced and primarily supported by the cross member in a previously known fashion as set forth in the aforementioned Hall patents 5, 810,543 and 5, 593,271.